

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>OAKLAND</div> <div>CITY OF OAKLAND, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207801000000</div> <div>City Clerk</div> <div>614 Dr. Van Zee Rd.</div> <div>Oakland, IA 51560</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		414,330		414,330	396,062
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		414,330		414,330	396,062
Delinquent property taxes		0		0	0
TIF revenues		45,672		45,672	45,929
Other city taxes		234,156	0	234,156	258,043
Licenses and permits		6,859	0	6,859	6,203
Use of money and property		18,503	0	18,503	700
Intergovernmental		380,814	875,519	1,256,333	1,125,119
Charges for fees and service		123,467	1,016,091	1,139,558	1,398,162
Special assessments		0	0	0	0
Miscellaneous		62,296	54,416	116,712	32,025
Other financing sources		580,352	1,181,360	1,761,712	1,181,359
Total revenues and other sources		1,866,449	3,127,386	4,993,835	4,443,602
Expenditures and Other Financing Uses					
Public safety		163,367	0	163,367	238,610
Public works		277,197	0	277,197	304,500
Health and social services		0	0	0	0
Culture and recreation		227,567	0	227,567	245,320
Community and economic development		0	0	0	0
General government		121,917	0	121,917	128,207
Debt service		265,577	0	265,577	302,800
Capital projects		34,640	0	34,640	84,000
Total governmental activities expenditures		1,090,265	0	1,090,265	1,303,437
Business type activities		0	2,956,809	2,956,809	2,938,405
Total ALL expenditures		1,090,265	2,956,809	4,047,074	4,241,842
Other financing uses, including transfers out		570,207	10,145	580,352	0
Total ALL expenditures/And other financing uses		1,660,472	2,966,954	4,627,426	4,241,842
Excess revenues and other sources over (Under) Expenditures/And other financing uses		205,977	160,432	366,409	201,760
Beginning fund balance July 1, 2014		24,109	714,923	739,032	1,004,684
Ending fund balance June 30, 2015		230,086	875,355	1,105,441	1,206,444
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 3,140,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,537,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,908,418
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/25/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Marissa Lockwood		→	712	482-6811	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF OAKLAND							<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	414,330						414,330			414,330	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	414,330	0		0	0		414,330		T01	414,330	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	414,330	0		0	0		414,330			414,330	6					
7	<b>TIF revenues</b>			45,672				45,672		T01	45,672	7					
8	<b>Other city taxes</b>							0		T15	0	8					
9	Utility tax replacement excise taxes							0		T15	0	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							0		T19	0	13					
14	Hotel/motel tax							0									
14	Other local option taxes	117,078	117,078					234,156		T09	234,156	14					
15	<b>TOTAL OTHER CITY TAXES</b>	117,078	117,078	0	0	0	0	234,156	0		234,156	15					
16	<b>Section B - LICENSES AND PERMITS</b>	6,859						6,859		T29	6,859	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	1,175	1,718					2,893		U20	2,893	18					
19	Rents and royalties	15,610						15,610		U40	15,610	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	16,785	1,718	0	0	0	0	18,503	0		18,503	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants	25,049	63,975					89,024		B79	89,024	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	25,049	63,975	0	0	0	0	89,024	0		89,024	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OAKLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		158,781					158,781		C46	158,781	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		1,574					1,574		C89	1,574	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0	875,519	C89	875,519	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	160,355	0	0	0	0	160,355	875,519		1,035,874	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions		27,651					27,651			27,651	63				
64	Library service		11,792					11,792		D89	11,792	64				
65	Township contributions	91,992						91,992		D89	91,992	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	91,992	39,443	0	0	0	0	131,435	0		131,435	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	117,041	263,773	0	0	0	0	380,814	875,519		1,256,333	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	789,325	A91	789,325	73				
74	Sewer							0	68,085	A8Ø	68,085	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking	4,854						4,854		A6Ø	4,854	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	158,681	A81	158,681	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OAKLAND						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	84,896						84,896		A89	84,896	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges		333					333		A89	333	99				
100	Park, recreation, and cultural charges	32,984						32,984		A61	32,984	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Teleservices-Billboard	400						400			400	103				
104	TOTAL CHARGES FOR SERVICE	123,134	333	0	0	0	0	123,467	1,016,091		1,139,558	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	44,114	15,161					59,275	4,124	U99	63,399	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Insurance claim proceeds	3,021						3,021	50,292		53,313	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	47,135	15,161	0	0	0	0	62,296	54,416		116,712	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF OAKLAND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	842,362	398,063	45,672	0	0	0	1,286,097	1,946,026		3,232,123	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	1,181,360	NR	1,181,360	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	117,077	117,078		265,577			499,732			499,732	127
128	<i>Internal TIF loans and transfers in</i>					80,620		80,620			80,620	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	117,077	117,078	0	265,577	80,620	0	580,352	1,181,360		1,761,712	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	959,439	515,141	45,672	265,577	80,620	0	1,866,449	3,127,386		4,993,835	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	157,828	693,549	28,240	-99,243	-756,265		24,109	714,923		739,032	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	1,117,267	1,208,690	73,912	166,334	-675,645	0	1,890,558	3,842,309		5,732,867	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
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149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF OAKLAND							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	27,272						27,272		E62	27,272	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	112,099						112,099		E24	112,099	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	16,138						16,138		E32	16,138	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	6,199						6,199		E66	6,199	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	582						582		E66	582	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,077						1,077		E32	1,077	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	163,367	0	0	0	0	0	163,367			163,367	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OAKLAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		236,432					236,432		E44	236,432	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		28,266					28,266		E44	28,266	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		7,649					7,649		E44	7,649	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		4,850					4,850		E81	4,850	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	277,197	0	0	0	0	277,197			277,197	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF OAKLAND							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OAKLAND		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation		60,650					60,650		E52	60,650	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	43,762						43,762		E61	43,762	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	85,119						85,119		E61	85,119	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	5,042						5,042		E03	5,042	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	32,994						32,994		E61	32,994	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	166,917	60,650	0	0	0	0	227,567			227,567	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF OAKLAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	4,809						4,809		E29	4,809	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	68,099						68,099		E23	68,099	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	448						448		E25	448	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	43,211						43,211		E31	43,211	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	5,350						5,350		E89	5,350	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	121,917	0	0	0	0	0	121,917			121,917	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	GO 2012 CSB				179,513			179,513			179,513	178
179	GO 2013A Dual Purpose CSB/Fire Truck				58,650			58,650			58,650	179
180	<b>GO 2013B CSB</b>				15,124			15,124			15,124	180
181	SRF Lime Sludge Lagoons				12,290			12,290			12,290	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	265,577	0	0	265,577			265,577	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	City Services Building					12,000		12,000			12,000	184
185	Schueman Park					9,127		9,127			9,127	185
186	Signage					13,513		13,513			13,513	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	34,640	0	34,640			34,640	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	34,640	0	34,640			34,640	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	452,201	337,847	0	265,577	34,640	0	1,090,265			1,090,265	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF OAKLAND					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								708,336	E91	708,336	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								35,236	E80	35,236	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								152,902	E81	152,902	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF OAKLAND						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								92,719		92,719	242
243	Enterprise Capital Projects								1,967,616		1,967,616	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,956,809		2,956,809	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	452,201	337,847	0	265,577	34,640	0	1,090,265	2,956,809		4,047,074	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	255,432	234,155					489,587	10,145		499,732	255
256	Internal TIF loans/repayments and transfers out			80,620				80,620			80,620	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	255,432	234,155	80,620	0	0	0	570,207	10,145		580,352	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	707,633	572,002	80,620	265,577	34,640	0	1,660,472	2,966,954		4,627,426	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		233,222					233,222			233,222	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>		274,054		-99,243	2,140		176,951			176,951	266
267	<b>Unassigned</b>	409,634	129,412	-6,708		-712,425		-180,087			-180,087	267
268	<b>Total Governmental</b>	409,634	636,688	-6,708	-99,243	-710,285	0	230,086			230,086	268
269	<b>Proprietary</b>								875,355		875,355	269
270	<b>Total ending fund balance June 30, 2015</b>	409,634	636,688	-6,708	-99,243	-710,285	0	230,086	875,355		1,105,441	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,117,267	1,208,690	73,912	166,334	-675,645	0	1,890,558	3,842,309		5,732,867	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF OAKLAND

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

326,022

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
		1. Water utility	19U \$ 421,640	29U \$ 1,181,360	39U \$ 66,000	49U \$	49U \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Lime Sludge SRF	143,000		8,000	135,000				4,290
City Services	19U	29U	39U	49U	49U	49U	49U	189
10. Building GO	2,390,000		110,000	2,280,000				70,012
Dual Purpose	19U	29U	39U	49U	49U	49U	49U	189
11. GO 2013A	450,000		50,000	400,000				8,400
City Services	19U	29U	39U	49U	49U	49U	49U	189
12. Building GO	325,000		0	325,000				14,875
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,729,640	1,181,360	234,000	3,140,000	0	1,537,000	0	124,296

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

78,168,369

x .05 = \$

3,908,418

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01

W31

W61

\$

\$

1,105,441

1,105,441

REMARKS

V98

Continued on next page

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